

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re: BEAUTIFUL BROWS LLC

§ Case No. 18-66766-JWC
§
§
§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 11 of the United States Bankruptcy Code was filed on 10/03/2018. The case was converted to one under Chapter 7 on 08/30/2019. The undersigned trustee was appointed on 09/04/2019.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 321,935.33

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>0.00</u>
Administrative expenses	<u>78,234.38</u>
Bank service fees	<u>195.43</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	\$ <u>243,505.52</u>

The remaining funds are available for distribution.

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 12/11/2019 and the deadline for filing governmental claims was 12/11/2019. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$19,346.77. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$19,346.77, for a total compensation of \$19,346.77². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$189.20 for total expenses of \$189.20².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 04/30/2020

By: /s/ S. Gregory Hays
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report
Asset Cases

Exhibit A

Page: 1

Case No.: 18-66766-JWC

Case Name: BEAUTIFUL BROWS LLC

Trustee Name: (300320) S. Gregory Hays

Date Filed (f) or Converted (c): 08/30/2019 (c)

§ 341(a) Meeting Date: 10/15/2019

For Period Ending: 04/30/2020

Claims Bar Date: 12/11/2019

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=§554(a) abandon.	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	Funds Turned Over by Chapter 11 Trustee (u)	305,928.30	305,928.30	305,994.30	FA
2	Funds Setoff by First Data (SeeAdversary # 19-05118) (u)	15,916.60	15,916.60	15,941.03	FA
3	Avoidance Action Claims (u)	0.00	0.00	0.00	FA
3	Assets Totals (Excluding unknown values)	\$321,844.90	\$321,844.90	\$321,935.33	\$0.00

Major Activities Affecting Case Closing:

Initial Projected Date Of Final Report (TFR): 12/31/2021

Current Projected Date Of Final Report (TFR): 04/30/2020 (Actual)

04/30/2020

Date

/s/S. Gregory Hays

S. Gregory Hays

Form 2

Exhibit B

Page: 1

Cash Receipts And Disbursements Record

Case No.: 18-66766-JWC

Trustee Name: S. Gregory Hays (300320)

Case Name: BEAUTIFUL BROWS LLC

Bank Name: Mechanics Bank

Taxpayer ID #: **-***8624

Account #: *****8900 Checking

For Period Ending: 04/30/2020

Blanket Bond (per case limit): \$30,203,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
09/19/19	{1}	Beautiful Brows, LLC	Transfer from East West Bank. Close out Chapter 11 Bank Account.	1290-010	305,928.30		305,928.30
10/22/19	{1}	Beautiful Brows LLC	Transfer from East West Bank acct # 0381	1290-010	66.00		305,994.30
10/28/19	101	Bullseye Auction & Appraisal LLC	Auctioneer Commission and expenses paid per Order, Dkt # 162.			3,680.00	302,314.30
			Auctioneer Commission paid per Order, Dkt # 162. \$3,180.00	3610-000			
			Auctioneer expenses paid per Order, Dkt # 162. \$500.00	3620-000			
11/05/19	{2}	First Data Coproration	Resolution of Adversary # 19-5118-jwc.	1229-000	15,941.03		318,255.33
12/10/19	102	S. Gregory Hays	Chapter 11 Trustee commission and expenses, paid per Order, Dkt # 205.			28,507.70	289,747.63
		S. Gregory Hays	Chapter 11 Trustee Commission, paid per Order, Dkt # 205. \$28,437.68	6101-000			
		S. Gregory Hays	Chapter 11 Trustee expenses, paid per Order, Dkt # 205. \$70.02	6102-000			
12/10/19	103	Hays Financial Consulting, LLC	Chapter 11 accountant fees & expenses, paid per Order, Dkt # 204.			30,050.77	259,696.86
		Hays Financial Consulting, LLC	Chapter 11 accountant fees, paid per Order, Dkt # 204. \$30,000.00	6310-000			
		Hays Financial Consulting, LLC	Chapter 11 accountant expenses, paid per Order, Dkt # 204. \$50.77	6320-000			
12/18/19	104	Jason L. Pettie, PC	Special Counsel to Chapter 11 Trustee fees & expenses paid per Order, Dkt # 206.			11,465.91	248,230.95
			Special Counsel to Chapter 11 Trustee fees paid per Order, Dkt # 206 \$11,232.00	6210-000			
			Special Counsel to Chapter 11 Trustee expenses paid per Order, Dkt # 206 \$233.91	6220-000			
01/20/20	105	Law Offices of Henry F. Sewell, Jr., LLC	Final Chapter 11 fees for Attorney for Trustee awarded per Order, Docket # 211.	6110-000		3,680.00	244,550.95
01/30/20		Transition transfer Debit	Transition transfer debit. Transfer from Mechanics Bank account to East West Bank account	9999-000		244,550.95	0.00

Page Subtotals: \$321,935.33 \$321,935.33

Form 2

Exhibit B

Page: 2

Cash Receipts And Disbursements Record

Case No.: 18-66766-JWC
Case Name: BEAUTIFUL BROWS LLC
Taxpayer ID #: **-*8624
For Period Ending: 04/30/2020
Trustee Name: S. Gregory Hays (300320)
Bank Name: Mechanics Bank
Account #: *****8900 Checking
Blanket Bond (per case limit): \$30,203,000.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance

COLUMN TOTALS					321,935.33	321,935.33	\$0.00
Less: Bank Transfers/CDs					0.00	244,550.95	
Subtotal					<u>321,935.33</u>	<u>77,384.38</u>	
Less: Payments to Debtors						0.00	
NET Receipts / Disbursements					<u>\$321,935.33</u>	<u>\$77,384.38</u>	

Form 2

Exhibit B

Page: 3

Cash Receipts And Disbursements Record

Case No.: 18-66766-JWC **Trustee Name:** S. Gregory Hays (300320)
Case Name: BEAUTIFUL BROWS LLC **Bank Name:** East West Bank
Taxpayer ID #: **-*8624 **Account #:** *****0036 Demand Deposit Account
For Period Ending: 04/30/2020 **Blanket Bond (per case limit):** \$30,203,000.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
01/30/20		Transition Transfer Credit	Transition Transfer Credit. Transfer from Mechanics Bank account to East West Bank account	9999-000	244,550.95		244,550.95
03/31/20		East West Bank	Bank and Technology Service Fee	2600-000		195.43	244,355.52
04/10/20	1000	Krishnan Company	2017 and 2018 amended corporate returns and 2017 1099 amendments. Paid per Order, Dkt #217. Inv # 84556	3410-000		850.00	243,505.52

COLUMN TOTALS	244,550.95	1,045.43	\$243,505.52
Less: Bank Transfers/CDs	244,550.95	0.00	
Subtotal	0.00	1,045.43	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$1,045.43	

Form 2

Exhibit B
Page: 4

Cash Receipts And Disbursements Record

Case No.: 18-66766-JWC Trustee Name: S. Gregory Hays (300320)
Case Name: BEAUTIFUL BROWS LLC Bank Name: East West Bank
Taxpayer ID #: **_***8624 Account #: *****0036 Demand Deposit Account
For Period Ending: 04/30/2020 Blanket Bond (per case limit): \$30,203,000.00
Separate Bond (if applicable): N/A

Net Receipts:	\$321,935.33
Plus Gross Adjustments:	\$0.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$0.00
Net Estate:	\$321,935.33

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****8900 Checking	\$321,935.33	\$77,384.38	\$0.00
*****0036 Demand Deposit Account	\$0.00	\$1,045.43	\$243,505.52
	\$321,935.33	\$78,429.81	\$243,505.52

04/30/2020

Date

/s/S. Gregory Hays

S. Gregory Hays

Exhibit C

Analysis of Claims Register

Case: 18-66766-JWC

BEAUTIFUL BROWS LLC

Claims Bar Date: 12/11/19

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
1	Ameris Bank Leo Story 605 W. Highway 80 Pooler, GA 31322 <4210-000 Personal Property & Intangibles - Consensual Liens> , 100 First position secured lender.	Secured 10/15/18		\$703,946.57 \$703,946.57	\$0.00	\$703,946.57
4	FC Marketplace, LLC PO Box 3002 Malvern, PA 19355-0701 <4210-000 Personal Property & Intangibles - Consensual Liens> , 100 The Trustee did not administer assets to which the creditor's claim would attach and/or creditor will be entitled to payment once the claim of Ameris Bank (POC#1) is paid in full.	Secured 11/08/18		\$327,798.78 \$327,798.78	\$0.00	\$327,798.78
12	Gwinnett Place Mall GA LLC 9101 Alta Dr., Suite 1801 Las Vegas, NV 89145 <4220-000 Personal Property & Intangibles - Non-consensual Liens> , 100 The Trustee did not administer assets to which the creditor's claim would attach and/or creditor will be entitled to payment once the claim of Ameris Bank (POC#1) is paid in full.	Secured 02/21/19		\$41,846.10 \$41,846.10	\$0.00	\$41,846.10
ADM10	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <3310-000 Accountant for Trustee Fees (Trustee Firm)> , 200	Administrative 04/29/20		\$5,682.50 \$5,682.50	\$0.00	\$5,682.50
ADM11	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <3320-000 Accountant for Trustee Expenses (Trustee Firm)> , 200	Administrative 04/29/20		\$30.15 \$30.15	\$0.00	\$30.15

Exhibit C **Analysis of Claims Register**

Case: 18-66766-JWC

BEAUTIFUL BROWS LLC

Claims Bar Date: 12/11/19

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADM12	Law Offices of Henry F. Sewell, Jr., LLC 2964 Peachtree Road NW, Ste 555 Atlanta, GA 30305 <3210-000 Attorney for Trustee Fees (Other Firm)> , 200	Administrative 04/24/20		\$7,935.00 \$7,935.00	\$0.00	\$7,935.00
ADM7	Office of the US Trustee U.S. Trustee Payment Center P.O. Box 530202 Atlanta, GA 30353-0202 <2950-000 United States Trustee Quarterly Fees> , 200 Fourth quarter 2019. Amount due per 4/15/20 email from Tom Dworschak.	Administrative 04/15/20		\$325.00 \$325.00	\$0.00	\$325.00
ADM8	S. Gregory Hays 2964 Peachtree Road, NW, Ste. 555 Atlanta, GA 30305 <2100-000 Trustee Compensation> , 200	Administrative 04/29/20		\$19,346.77 \$19,346.77	\$0.00	\$19,346.77
ADM9	S. Gregory Hays 2964 Peachtree Road, NW, Ste. 555 Atlanta, GA 30305 <2200-000 Trustee Expenses> , 200	Administrative 04/29/20		\$189.20 \$189.20	\$0.00	\$189.20
AMD13	Law Offices of Henry F. Sewell, Jr., LLC 2964 Peachtree Road NW, Ste 555 Atlanta, GA 30305 <3220-000 Attorney for Trustee Expenses (Other Firm) > , 200	Administrative 04/24/20		\$105.00 \$105.00	\$0.00	\$105.00
ADM1	S. Gregory Hays 2964 Peachtree Road, NW, Ste. 555 Atlanta, GA 30305 <6101-000 Prior Chapter Trustee Compensation > , 300	Administrative 04/29/20		\$28,437.68 \$28,437.68	\$28,437.68	\$0.00

Exhibit C
Analysis of Claims Register

Case: 18-66766-JWC

BEAUTIFUL BROWS LLC

Claims Bar Date: 12/11/19

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADM2	S. Gregory Hays 2964 Peachtree Road, NW, Ste. 555 Atlanta, GA 30305 <6102-000 Prior Chapter Trustee Expenses> , 300	Administrative		\$70.02 \$70.02	\$70.02	\$0.00
ADM3	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <6310-000 Prior Chapter Accountant for Trustee Fees (Trustee Firm)> , 300	Administrative 12/10/19		\$30,000.00 \$30,000.00	\$30,000.00	\$0.00
ADM4	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <6320-000 Prior Chapter Accountant for Trustee Expenses (Trustee Firm) > , 300	Administrative 12/10/19		\$50.77 \$50.77	\$50.77	\$0.00
ADM5	Law Offices of Henry F. Sewell, Jr., LLC 2964 Peachtree Road NW, Ste 555 Atlanta, GA 30305 <6110-000 Prior Chapter Attorney for Trustee Fees (Trustee Firm)> , 300	Administrative 01/20/20		\$3,680.00 \$3,680.00	\$3,680.00	\$0.00
11-2	Town Center at Cobb, LLC 225 West Washington Street Indianapolis, IN 46204 <6920-000 Administrative Rent (post-petition storage fees, leases)> , 300	Administrative 02/21/19		\$22,004.68 \$22,004.68	\$0.00	\$22,004.68
3-5P	Department of the Treasury PO Box 7346 Philadelphia, PA 19101-7346 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 10/23/18		\$19,305.32 \$19,305.32	\$0.00	\$19,305.32
Resolved per Order, Dkt # 214. \$19,305.32 as priority claim and \$2,195.15 as general unsecured claim.						

Exhibit C

Analysis of Claims Register

Case: 18-66766-JWC

BEAUTIFUL BROWS LLC

Claims Bar Date: 12/11/19

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
9P	GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION, ARCS - BANKRUPTCY 1800 CENTURY BLVD NE, SUITE 9100 ATLANTA, GA 30345-3205 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/20/18		\$5,079.39 \$5,079.39	\$0.00	\$5,079.39
10-2P	Minal Patel 1995 N. Park Pl., Ste Ste. 565 Atlanta, GA 30339 <5300-000 Wages - § 507(a)(4)> , 510 [Gross Wage \$13650.00 Less Taxes = Net \$13650.00]	Priority 02/05/19		\$13,650.00 \$13,650.00	\$0.00	\$13,650.00
16P	Pareen Patel The Patel Law Group LLC 1995 N. Park Pl. SE Ste 565 Atlanta, GA 30339 <5300-000 Wages - § 507(a)(4)> , 510 [Gross Wage \$13650.00 Less Taxes = Net \$13650.00]	Priority 05/03/19		\$13,650.00 \$13,650.00	\$0.00	\$13,650.00
2	DLI Assets Bravo, LLC 110 N. Washington Street Suite 500 Rockville, MD 20850 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/19/18		\$161,583.56 \$161,583.56	\$0.00	\$161,583.56
3-5U	Department of the Treasury PO Box 7346 Philadelphia, PA 19101-7346 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Resolved per Order, Dkt # 214. \$19,305.32 as priority claim and \$2,195.15 as general unsecured claim.	Unsecured 10/23/18		\$2,195.19 \$2,195.19	\$0.00	\$2,195.19
5	Ascentium Capital 23970 Highway 59N Kingwood, TX 77339 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/19/18		\$105,465.92 \$105,465.92	\$0.00	\$105,465.92

Exhibit C
Analysis of Claims Register

Case: 18-66766-JWC

BEAUTIFUL BROWS LLC

Claims Bar Date: 12/11/19

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
6	American Express National Bank c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/29/18		\$29,363.27 \$29,363.27	\$0.00	\$29,363.27
7	American Express National Bank c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/29/18		\$51,093.70 \$51,093.70	\$0.00	\$51,093.70
8	Hoover Mall Limited, L.L.C. 350 N. Orleans St., Suite 300 Chicago, IL 60654-1607 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/20/18		\$295,610.42 \$295,610.42	\$0.00	\$295,610.42
9U	GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION, ARCS - BANKRUPTCY 1800 CENTURY BLVD NE, SUITE 9100 ATLANTA, GA 30345-3205 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/20/18		\$1,285.12 \$1,285.12	\$0.00	\$1,285.12
10-2U	Minal Patel 1995 N. Park Pl., Ste Ste. 565 Atlanta, GA 30339 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 02/05/19		\$57,910.90 \$57,910.90	\$0.00	\$57,910.90
11-2U	Town Center at Cobb, LLC 225 West Washington Street Indianapolis, IN 46204 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 02/21/19		\$206,189.44 \$206,189.44	\$0.00	\$206,189.44

Exhibit C
Analysis of Claims Register

Case: 18-66766-JWC

BEAUTIFUL BROWS LLC

Claims Bar Date: 12/11/19

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
13	Arbor Place II LLC 736 Georgia Avenue Suite 300 Chattanooga, TN 37402 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 02/25/19		\$31,762.16 \$31,762.16	\$0.00	\$31,762.16
14	Kena Patel Beth E. Rogers 100 Peachtree Street, Suite 1950 Atlanta, GA 30303 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 03/22/19		\$98,000.00 \$98,000.00	\$0.00	\$98,000.00
15	Vimal Ahuja 2500 Daniell's Bridge Road Building 200, Suite 3A Athens, GA 30606 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/12/19		\$138,779.38 \$138,779.38	\$0.00	\$138,779.38
16U	Pareen Patel The Patel Law Group LLC 1995 N. Park Pl. SE Ste 565 Atlanta, GA 30339 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 05/03/19		\$81,850.00 \$81,850.00	\$0.00	\$81,850.00
17-2	Department of the Treasury PO Box 7346 Philadelphia, PA 19101-7346 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 POC 17-1 amended by POC 17-2 to \$0.00.	Unsecured 05/22/19		\$0.00 \$0.00	\$0.00	\$0.00
18	Platinum Federal Credit Union 40 Technology Parkway South Suite 300 Peachtree Corners, GA 30092 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 07/02/19		\$44,175.00 \$44,175.00	\$0.00	\$44,175.00

Exhibit C

Analysis of Claims Register

Case: 18-66766-JWC

BEAUTIFUL BROWS LLC

Claims Bar Date: 12/11/19

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
19	Ary Investments Inc. 8710 Glasgow Pointe Duluth, GA 30097 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/29/19		\$300,000.00 \$300,000.00	\$0.00	\$300,000.00
20	Gwinnett Place Mall GA LLC 9101 Alta Dr., Suite 1801 Las Vegas, NV 89145 <7200-000 Section 726(a)(3) Tardily Filed General Unsecured Claims> , 620	Unsecured 12/12/19		\$46,431.43 \$46,431.43	\$0.00	\$46,431.43
				Case Total:	\$62,238.47	\$2,832,589.95

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 18-66766-JWC

Case Name: BEAUTIFUL BROWS LLC

Trustee Name: S. Gregory Hays

Balance on hand: \$ 243,505.52

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
12	Gwinnett Place Mall GA LLC	41,846.10	41,846.10	0.00	0.00
1	Ameris Bank	703,946.57	703,946.57	0.00	187,887.22
4	FC Marketplace, LLC	327,798.78	327,798.78	0.00	0.00

Total to be paid to secured creditors: \$ 187,887.22

Remaining balance: \$ 55,618.30

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - S. Gregory Hays	19,346.77	0.00	19,346.77
Accountant for Trustee, Fees - Hays Financial Consulting, LLC	5,682.50	0.00	5,682.50
Accountant for Trustee, Expenses - Hays Financial Consulting, LLC	30.15	0.00	30.15
Fees, United States Trustee	325.00	0.00	325.00
Trustee, Expenses - S. Gregory Hays	189.20	0.00	189.20
Attorney for Trustee Fees (Other Firm) - Law Offices of Henry F. Sewell, Jr., LLC	7,935.00	0.00	7,935.00
Attorney for Trustee Expenses (Other Firm) - Law Offices of Henry F. Sewell, Jr., LLC	105.00	0.00	105.00

Total to be paid for chapter 7 administrative expenses: \$ 33,613.62

Remaining balance: \$ 22,004.68

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Prior Chapter Trustee Compensation - S. Gregory Hays	28,437.68	28,437.68	0.00
Prior Chapter Trustee Expenses - S. Gregory Hays	70.02	70.02	0.00
Prior Chapter Attorney for Trustee Fees (Trustee Firm) - Law Offices of Henry F. Sewell, Jr., LLC	3,680.00	3,680.00	0.00
Prior Chapter Accountant for Trustee Fees (Trustee Firm) - Hays Financial Consulting, LLC	30,000.00	30,000.00	0.00
Prior Chapter Accountant for Trustee Expenses (Trustee Firm) - Hays Financial Consulting, LLC	50.77	50.77	0.00
Administrative Rent (post-petition storage fees, leases) - Town Center at Cobb, LLC	22,004.68	0.00	22,004.68

Total to be paid for prior chapter administrative expenses: \$ 22,004.68
 Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$51,684.71 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
3-5P	Department of the Treasury	19,305.32	0.00	0.00
9P	GEORGIA DEPARTMENT OF REVENUE	5,079.39	0.00	0.00
10-2P	Minal Patel	13,650.00	0.00	0.00
16P	Pareen Patel	13,650.00	0.00	0.00

Total to be paid for priority claims: \$ 0.00
 Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$1,605,264.06 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	DLI Assets Bravo, LLC	161,583.56	0.00	0.00
3-5U	Department of the Treasury	2,195.19	0.00	0.00
5	Ascentium Capital	105,465.92	0.00	0.00
6	American Express National Bank	29,363.27	0.00	0.00
7	American Express National Bank	51,093.70	0.00	0.00
8	Hoover Mall Limited, L.L.C.	295,610.42	0.00	0.00
9U	GEORGIA DEPARTMENT OF REVENUE	1,285.12	0.00	0.00
10-2U	Minal Patel	57,910.90	0.00	0.00
11-2U	Town Center at Cobb, LLC	206,189.44	0.00	0.00
13	Arbor Place II LLC	31,762.16	0.00	0.00
14	Kena Patel	98,000.00	0.00	0.00
15	Vimal Ahuja	138,779.38	0.00	0.00
16U	Pareen Patel	81,850.00	0.00	0.00
17-2	Department of the Treasury	0.00	0.00	0.00
18	Platinum Federal Credit Union	44,175.00	0.00	0.00
19	Ary Investments Inc.	300,000.00	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$46,431.43 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
20	Gwinnett Place Mall GA LLC	46,431.43	0.00	0.00

Total to be paid for tardily filed general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00

Remaining balance: \$ 0.00